

# **Exhibit 3**

Gloria &gt;

Tue, Dec 31 at 11:07 PM

Wishing you a very Blessed Happy New Year 🌟

Wed, Jan 1 at 9:33 AM

Thanks Gloria!  
Looking forward to a GREAT New Year!

Wed, Jan 1 at 11:23 AM

Yes! It will 🙏.  
If there is anything I can assist/help with, please feel free to call or text me. Again, thank you.

Mon, Jan 20 at 1:57 PM

Gloria, I think Katja is doing a reasonable job keeping track of expenses in quick books and watching revenue, but of course I haven't seen a financial statement since the last one you did. Are you interested in coming in and pulling some financial statements together?  
Let me know,  
James

Hello James, yes, I can go by and work on Financial statements, call me so we can go over what needs to be done. Thanks 😊

Tue, Feb 18 at 10:54 AM

Gloria, Can you give me an update on how we're progressing on a financial?  
Thanks

Hello James, we can meet tomorrow to go over 2024 1st qtr financials let me know what time works best for you. Thank you 😊

Wed, Feb 19 at 9:42 AM

Gloria, I'm running about 15 minutes late this morning but on my way.

Good morning, no worries, will see you then. Thank you

Fri, Feb 21 at 10:33 AM

Good morning James, can we reschedule for next week- Monday or Tuesday- i will have 2nd & 3rd qtr 2024 Fin Stmnts for you. Thank you

Yes, but scheduled right now to fly home Monday night.

Mon, Feb 24 at 9:38 AM

Gloria, looking over the 1st quarter Reconciliation reports monthly deposits  
It shows Jan \$ 2,545,587  
Feb. \$4,195,388  
March. \$ 6,165,407  
  
Total Income: \$12,906,382



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Gloria &gt;

Mon, Feb 24 at 9:38 AM

Gloria, looking over the 1st quarter Reconciliation reports monthly deposits

It shows Jan \$ 2,545,587

Feb. \$4,195,388

March. \$ 6,165,407

Total Income: \$12,906,382

I think when these lenders want to see our Bank statements they would expect to see this number as Revenues into the company.

Good morning James, Will make adjustments to reflect total deposit into Revenue/Sales

Mon, Feb 24 at 2:21 PM

Hello, on my way to the Terminal  
Thank you 😊

Mon, Feb 24 at 8:12 PM

Gloria, looking at the revenue increase from the 2nd Quarter to the 3rd Quarter, the financials show an \$10,771,295 increase.

However if I add up the deposits in July, August, Sept, it totals \$17,204,729

Continuing to review.

Hello, will check into all deposit. Thank you

Wed, Feb 26 at 9:10 AM

Good morning James, I am still working on 4th qtr, will not be ready. We can meet when you return from Utah. Thank you 😊

Wed, Feb 26 at 11:10 PM

Going home Thursday night at 7:00 pm

Sat, Mar 1 at 11:19 AM

Gloria really need to see the year end numbers.  
Can I have them by Monday?

Hello James, I can have by Monday afternoon. We can meet @ 5:00 pm.

Sun, Mar 2 at 8:25 PM

Gloria, I Won't be in Texas on Monday but let plan on having a meeting by phone and email.

Mon, Mar 3 at 9:47 AM

Gloria, were you able to check that 3rd quarter Total Income figure?

Hello James, I am currently working on adjustments for 3rd & 4th qtr. Should have ready by this afternoon.

I have completed the 4th quarter bank reconciliation reports- I need to make journal entries.



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Mon, Mar 3 at 9:47 AM

Gloria, were you able to check that 3rd quarter Total Income figure?

Hello James, I am currently working on adjustments for 3rd & 4th qtr. Should have ready by this afternoon.

I have completed the 4th quarter bank reconciliation reports- I need to make journal entries.

Great, then I'll wait to see.

I Will email you reports once I have them ready, thanks 😊

Tue, Mar 4 at 1:10 PM

Gloria, how are progressing?

Hello, sorry I forgot to add the credit card expenses- will submit by 6:00pm today. Thanks

Tue, Mar 4 at 3:53 PM

Thanks—yes that's a big one.

Wed, Mar 5 at 12:36 PM

Assume you're getting very close?

Wed, Mar 5 at 1:51 PM

Hello, I emailed you the reports, please revise and call me so that we vacancy go over the changes. Thank you.

Hello, I emailed you the reports, please revise and call me so that we can go over the changes. Thank you.



Gloria, If I just add up the deposits into Arroyo's account each month, it comes out to. \$59,923,477.2  
Why is your total income on the P&L Ten Million different?

Month	Deposits
JAN	\$ 2,552,587.42
FEB	\$ 4,195,388.87
MAR	\$ 6,145,407.50
APR	\$ 6,096,980.87
MAY	\$ 6,632,183.11
JUN	\$ 3,184,909.32
JUL	\$ 4,915,827.21
AUG	\$ 6,093,206.47
SEP	\$ 6,195,648.46
OCT	\$ 2,562,743.13



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Gloria &gt;

Fri, Mar 7 at 9:36 AM

Good morning James, please send me the following:

1. Cost of 1st Barge FMT
2. Cost of your RAM truck

Thank you

Mon, Mar 10 at 11:14 AM

Gloria, As I've looked at this P&L, It's hard for me to believe we made \$20 million in cash flow in 2024, especially since we so broke all the time!

I know we included Big Hog receipts but did we include as expense all the money going out to Big Hog?  
They're just got to be more in expenses.

Also as far as presentation,  
I've always liked seeing our gross sales, less our direct costs to third parties to purchase crude product,  
As being Offset against each other to show our true gross margin.  
(No control over those costs)  
Then every other cost of goods sold is within our control and is just part of our overall expenses  
Can quick books be oriented that way?

Hello James, I got sick over the weekend, barely getting back to working on your account. I will on journal entries and start formatting Financial statements. Thank you.

So sorry to hear, hope you get feeling better.

Thank you

Pulling apart the P&L in different ways ,  
I figure roughly:

We sold \$59,923,477 of oil

We paid 3rd parties +-  
\$43,239,228 for that oil.

Which gave us a gross margin of \$ 16,684,249

Then our direct operating expenses were about,  
\$4,984,871

Leaving us operating income of about \$11,699,378

Keep in mind that DEPRECIATION Expense needs to be added. That should bring operating income down.

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Tue, Mar 11 at 11:05 AM

Gloria, I'm to the point where I need to get a financial to a few lending sources today.  
Can you put together best we have at present.  
Thanks

Good afternoon, Working on adjustments- will FORMAL format



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Gloria &gt;

Text Message • RCS  
Tue, Mar 11 at 11:05 AM

Gloria, I'm to the point where I need to get a financial to a few lending sources today.  
Can you put together best we have at present.  
Thanks

Good afternoon, Working on adjustments- will FORMAL format financial statements and email by this afternoon. Thank you

Thanks

Tue, Mar 11 at 7:48 PM

Are you close?

Yes, give me 10min. Thanks

Great—Sorry you're still on it.

I am Formatting for Banking purposes

Wed, Mar 12 at 5:07 PM

Hello James, are there any other changes to the Financial Strmnts?



I've been driving back from Wyoming most of today and will get back but generally look great.

Awesome great! Are you driving back to Rio Hondo?

No but flying back next week

Great! Hopefully see you then.

Thu, Mar 13 at 5:12 PM

Gloria, I sent a few touch up changes.  
Can you make those or call.

Hello James, will make changes and email back to you. Sorry for the delay. Thank you.

Thu, Mar 13 at 8:56 PM

Hello James, I emailed you the Touch Up financials, please revise and email me any changes. Thank you

Wed, Mar 19 at 12:26 PM

Hello, Internet/WiFi- it's either ATT-Uverse or VTX. Thanks ❤️, hope this helps

Hello, Internet/WiFi- it's either ATT-Uverse or VTX. Thanks 😊 hope this helps

Thu, Mar 20 at 2:49 PM

Good afternoon James, are qw going to meet tomorrow afternoon



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Gloria &gt;

overdrawn each day!

When would you like to meet for YE 2024?

Fri, Mar 21 at 12:50 PM

Hello James, sorry to bother, I need pmnt on 3rd qtr invoice  
Thank you.

Tue, Apr 1 at 8:36 AM

Hello James, sorry to bother, I need status for pmnt on 3rd qtr  
invoice, also - are we going to meet this week?  
Thank you.

Tue, Apr 1 at 2:26 PM

Gloria, Just getting back today but leaving again tomorrow.  
I will get your 3rd quarter payment check cut today.  
Let me know if you want to pick it up or mail?Hello James, I will pick up today afternoon, thank you, greatly  
appreciate it 🙏.

Tue, Apr 8 at 2:21 PM

Good afternoon James, hope all is well, just to confirm if we are  
going to be able to meet this Friday afternoon, thank you.

Fri, Apr 11 at 8:17 AM

Good morning James, hope all is well. Just wanted to get update on  
YE 2024 & also, if I can start on 2025 1st qtr so that I get Financials  
for you. Please call me so we can go over what needs to done.Gloria, Been waiting to figure out my exact schedule but still out of  
the Country till at least next week.Will get back to you—I know I'd like to see the existing year end  
financials with the Big Hog Revenues out.I will be out traveling next week, would it be possible for me to start  
gathering the 2025 so that I can get a head start and also draw up  
1st qtr 2025 financials? Just wanted to get things started for when  
we meet if it's okay. Thank you, greatly appreciate it 🙏.I will email you 2024 financials without the Big Hog Revenues by  
this evening. Thanks 😊

Mon, Apr 21 at 10:34 AM

Hello James, hope all is well, hopefully we can meet this week to  
close YE 2024, please let me know what day works best for you.  
Thanks 😊Yes, Definitely think we need to get together.  
Figuring out my schedule now.

Read 4/21/25

Awesome! Let me know when, greatly appreciate it 🙏



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